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as a healthy shock. Porritt, who has made industrious use of parliamentary Hansard and newspaper files, goes into much more detail in his study of the tariff-fostered mergers and price agreements which honeycomb Canadian industry. His book is a continuation of his *Sixty Years of Protection in Canada*, covering the period since 1906. Harpell's work reveals the business man's closer touch with the concrete situation. Both writers fail to appreciate the strength of the national argument for protection in Canada; so long as the ninety million Americans kept up their tariff barriers against the eight million people of the Dominion, Canadians who desired both political independence and economic diversity had no choice but to follow their neighbor's example. They present, however, one important side of the truth with clearness and convincing force.

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National and Local Finance. A Review of the Relations between the Central and Local Authorities in England, France, Belgium and Prussia, during the Nineteenth Century. By J. WATSON GRICE. Preface by SIDNEY WEBB. (London: P. S. King and Son. 1910. Pp. xxiv, 404.)

One of the characteristic features of the recent history of English public finance has been the rapid growth of grants in aid by the national government to the local authorities, the guiding motives of which have been "in the first place a desire to encourage more efficient administration and strengthen central control; and secondly, to give relief to the rate payers either by transferring charges for certain services from the rates to the exchequer, or by payment to local bodies of grants in aid of local expenditure."

Originating in the fourth decade of the last century, and made at first in aid of specific local services, these grants, as a result of Mr. Goschen's reforms of twenty years ago were in large measure supplanted by the assignment of the proceeds of certain national revenues to the use of local authorities, and became, to a considerable extent, a general contribution to local expenditure. In 1905-6, including a contribution of nearly £11,000,000 for elementary education (slightly in excess of the amount raised by rates for the same purpose) these payments amounted to approximately £20,000,000, one third as much as was raised by

local taxation. The growth of this system has raised the questions, first, of whether a line can be drawn between services which are of national importance, and hence "onerous," and those which are of merely local importance, or "beneficial"; second, as to the extent of the control which the national authorities should exercise over local administration; and third, as to the proper division of the financial burden among the various grades of government.

Mr. Grice's purpose is to set forth the history and present condition of the English grants in aid, and the influence which they have exercised upon the relations between the national and local authorities; and to make European experience available, for the discussion of the problems growing out of these conditions. He brings out clearly the contrast between the English system, with its complete separation of the sources of national and local taxation, its restricted control of the local authorities by the central government, its piece-meal development of grants in aid, in which it is difficult to discover any well defined plan; and the continental system with its complicated but precise and systematic distribution of functions and financial obligations between the national and local governments, the various grades of government deriving their revenues largely from the same sources, and constituting parts of a single system operating under central direction and control.

Written primarily for its bearing on English problems, Mr. Grice's study contains much that is suggestive for Americans who live under a system which Mr. Webb, in the preface, describes as the "anarchy of local autonomy"; for it is not impossible that in our efforts to increase the administrative efficiency of our local governments, and to solve the problem of state and local taxation, we may learn something of value from the study of the European solution of similar problems.

The value of the book is increased by a well selected bibliography, and statistical appendices. If a criticism is to be made, it would be that the text is so loaded with detail as to make reading hard, and the gaining of a clear impression of the characteristic features of the different systems difficult. Some of the detail, it would seem, might, with advantage, have been relegated to the appendix. This objection is met in part, however, by Mr. Webb's preface, and the summaries in the introductory and concluding chapters.

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HENRY B. GARDNER.